



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits Section – Bay and Central Region  
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May 16, 2008

Edmond Smith, Interim Director  
Yolo County Department of Alcohol,  
Drug & Mental Health Administrative  
137 North Cottonwood Street, Suite 2500  
Woodland, CA 95695

Dear Mr. Smith:

## AUDIT REPORT – YOLO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Yolo County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Settled</u>	<u>Net Program Costs</u> <u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,383,965	\$ 2,557,770	\$(1,826,195)
Federal Share of Healthy Families/Medi-Cal	\$ 0	\$ 0	\$ 0
State General Funds EPSDT Due State	\$ 1,891,806	\$ 861,266	\$(1,030,540)

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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

Shirley Castaneda  
SHIRLEY CASTANEDA, Supervisor  
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

**YOLO COUNTY  
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**FINDING 1 – LACK OF SUPPORTING DOCUMENTATION ON APPROVED SHORT-DOYLE/MEDI-CAL AND MEDICARE CROSSOVER CLAIMS**

Our examination disclosed that the County did not retain adequate documentation to support the reported Short-Doyle Medi-Cal units of service/time and Medicare Crossover units of service/time. Also, the County reporting system, known as "IMAC", did not allow for the segregation of disallowed Short-Doyle Medi-Cal (SDM/C) units from billed units. Therefore, the unit reports submitted by the County included all **billed** units. The unit reports were in summary by type (Medi-Cal, Crossover, Non-Medi-Cal, etc.) and service function. However, the reports did not reflect the required three periods. These were: Period 1 (July through September); Period 2 (August through March); Period 3 (April through June). The Department distributed the audited units based on the State DMH Summary unit reports percent of total.

No detail units report was supplied by the County for Short Doyle Medi-Cal units and the Department accepted the summary reports as presented. Since County records data was based on billed unit information, approved units by the State need to be identified. The percentage disallowance of 10% was accepted as stated by County staff. While this methodology is not ideal from audit's standpoint, it appeared to be the most rational based on the limited documentation received from the County.

On the other hand, the County submitted a detailed Medicare units report dated April 18, 2006, but no detail of the Medicare crossover units report was furnished by the County. In addition, the County claimed that Medicare crossover units per the County records were billed as Short-Doyle Medi-cal units of service/time. Thus, the Department selected a sample from the County's billed detail Medicare unit report. The result of the test identified a disallowance percentage of 56.89% against the Medicare billed units. This method resulted in a positive variance of the reported Medicare crossover units increasing Medicare crossover units by 51,920.

**AUDIT AUTHORITY:**

California Code of Regulations, Title 9, Section 640

**RECOMMENDATION:**

We recommend that the County ensure that all records utilized in the preparation of the SD/MC cost report be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. The County is required to keep adequate financial and statistical records to support the year-end documents filed with the Department of Mental Health. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

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In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

In the absence of supporting documentation, audit adjustments will continue to prevail and can jeopardize federal funds.

**AUDITEE'S RESPONSE:**

The County submitted no response as of this date.

**FINDING 2 – MEDICARE CROSSOVER UNITS OF SERVICE/TIME SUPPORTING DOCUMENTATION AND WORKPAPERS WERE NOT ADEQUATE FOR AUDIT**

Our examination disclosed that working papers and reports submitted by the County in support of Medicare crossover (Medi-Medi) units were inadequate for use in determining true Medicare crossover units. The detailed Medicare report dated April 16, 2006 was sorted by County's staff listing and included units pertaining to the County's contract providers. The County's report was available only as "hard copy" which made it difficult to reconcile against the State DMH Summary report sorted by County's clinic's provider numbers. (State report does not have data of County's staff.)

In order to match the County's report versus the State's report, the Contractor's units were extracted manually from the County's detail Medicare report. The Department extrapolated the audited allowable Medi-Medi units and audit staff spent in excess of 80 hours summarizing the County's detail report by service function. The Department sampled three (3) County staff employees from the County's detail Medicare report. The purpose of the review was to match the claims shown on the County's report against the State DMH Approved Claims report. This method determined a disallowance percentage of 56.89%.

The County stated that Medicare was never billed for treatment services billed to the Short-Doyle Medi-Cal program. Instead, the County billed those Medicare crossover claims to the Department which were reflected as straight Medi-Cal on the State's DMH Approved Claims Summary report. County asserts that only allowed Medi-Cal covered charges were billed to the State, and that the State did not reimburse the County for services payable by Medicare. The Department can neither verify nor confirm the County's assertion that only allowed Medi-Cal covered charges were billed to the Short-Doyle Medi-Cal program. However, the Department can confirm that there were no Medicare revenues that were identified in the County's general ledger.

It should also be noted that the County summary report, sorted by mode and service function, for total Medicare units did not reconcile to the County detail Medicare report.

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The total variance of 20,531 units resulted in a higher total Medicare units per the County detailed Medicare report. The Department relied on this report.

**AUDIT AUTHORITY:**

California Code of Regulations, Title 9, Section 640;  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

**RECOMMENDATION:**

We recommend that the provider develop a system to track and accurately account for Medicare/Medi-Cal crossover units, maintain such records to substantiate units claimed on the cost report, and make these records available to state auditors.

The County must also ensure that all records utilized in the preparation of the SD/MC cost report be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. In the absence of supporting documentation, audit adjustments will continue to prevail and can jeopardize federal funds.

**AUDITEE'S RESPONSE:**

The County submitted no response as of this date.

**FINDING 4 – ADMINISTRATIVE COSTS**

During review of the total administrative costs disclosed that the County's working paper furnished during the field review did not tie to the cost report. Thus, adjustments were made to reflect the County's records. In addition, the County did not identify the methodology used in allocating the Short-Doyle Medi-Cal (SD/MC) administrative costs. As a result adjustments were made to distribute the administrative costs based on the gross cost method of allocation. The Medi-Cal percentage is calculated by dividing the gross Medi-Cal costs (MH 1968) to total costs (MH 1964). This gross cost method is among the methods approved in the fiscal year 2002/03 cost report instructions.

**AUDIT AUTHORITY:**

Fiscal Year 2002/03 Cost and Financial Reporting System (CFRS);  
California Code Regulations, Title 9, Section 640;  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

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**RECOMMENDATION:**

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs between SD/MC and Non-SD/MC. The acceptable methods of apportionment are:

- A) % of Medi-Cal recipients served by the County
- B) Relative values based on units and published charges
- C) Gross cost of each program

In the absence of an approved allocation method that can be properly supported, audit adjustments will continue to prevail and can jeopardize federal funds.

**AUDITEE'S RESPONSE:**

The County submitted no response as of this date.

**FINDING 5 – UTILIZATION REVIEW COSTS**

The County's working paper furnished during the field review did not tie to the cost report. Our review also disclosed that the County could not justify its allocation of UR costs between SPMP, SD/MC UR and Non SD/MC UR. Therefore, the utilization review costs were distributed using the gross cost method.

**AUDIT AUTHORITY:**

DMH Letter 94-01, 94-09;  
Fiscal Year 2002/03 Cost and Financial Reporting System (CFRS);  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

**RECOMMENDATION:**

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

**AUDITEE'S RESPONSE:**

The County submitted no response as of this date.

**FINDING 6 – RECONCILIATION OF REPORTED GROSS EXPENDITURES TO THE GENERAL LEDGER**

Our examination included a reconciliation of gross expenditures per Form MH 1960, Line 1, of the settled cost report against the County auditor-controllers report. This

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reconciliation resulted in a variance of (\$1,319,617). The variance was due to the following:

1. A-87 Costs reported but not on G/L \$716,424
2. Unexplained variance \$603,193

For proper cost reporting, the County should report total gross costs per the county auditor-controller's report general ledger on Schedule 1960, Line 1 of the filed cost report. Any adjustments to gross costs should be taken on Lines 2 through 7 of Form MH 1960, or Form MH 1964, depending on the nature of the adjustments. The provider may also make adjustments prior to reporting gross costs on Line 1, provided working papers are maintained to allow costs to be reconciled to Line 1. The County's working papers were not adequate to reconcile costs to line 1.

**AUDIT AUTHORITY:**

California Code Regulations, Title 9, Section 640;  
Fiscal Year 2002/03 Cost and Financial Reporting System (CFRS);  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

**RECOMMENDATION:**

We recommend that the provider review the Short-Doyle/Medi-Cal cost report manual and related instructions prior to completion of the Short-Doyle/Medi-Cal cost report and complete the cost report forms in accordance with the cost report instructions. Failure to do so could result in audit exceptions in future fiscal years.

**AUDITEE'S RESPONSE:**

The County submitted no response as of this date.

**FINDING 7 – ENCUMBRANCES NOT CLEARLY IDENTIFIABLE**

Our review disclosed that the County reported gross costs net of encumbrances. When trying to identify the actual encumbered amount, there was disagreement as to the actual amount encumbered. The County supplied a working paper identifying encumbrances. The working paper contained two (2) columns. Column one identified encumbrances in total, while column two contained encumbrances paid. County's position was that the encumbered account is "live", which is to say encumbered costs are the total encumbrances plus encumbrances paid (Column 1 plus Column 2).

The Department's interpretation of the working paper titled "Addendum Expenditure Summary for FY04" applicable to the period of audit is that the encumbrances (Col 1) of the working paper should be the amount reflected on line 2 of the Form MH 1960 of the

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cost report. This amount is then adjusted to reflect the actual encumbrances paid as shown on (Col 2) encumbrances. The documentation supplied by the County was not in sufficient detail to determine the proper methodology. Although both the County and the State differed in the interpretations of the supporting documentation, it did not result in an audit exception this year. It may however, impact future years if not properly addressed.

**AUDIT AUTHORITY:**

Fiscal Year 2002/03 Cost and Financial Reporting System (CFRS);  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304  
California Code of Regulations, Title 9, Section 640

**RECOMMENDATION:**

The cost report instructions state that "county legal entities should report the total gross expenditures for the county mental health department or division from the county auditor-controller's report. To allow year end encumbrances, the following criteria should be met:

1. There is a documentary evidence of a commitment of funds.
2. Consummation of the transaction must be within a reasonable period, it is usually one year from the end of the fiscal year.
3. The reported amount should be adjusted to actual cost.

We recommend that the provider review the Short-Doyle/Medi-Cal cost report manual and related instructions prior to completion of the Short-Doyle/Medi-Cal cost report and complete the cost report forms in accordance with the cost report instructions. Failure to do so could result in audit exceptions in future fiscal years.

**Auditee's Response:**

The County submitted no response as of this date.

**FINDING 8 – ALLOCATION OF ADMINISTRATIVE COSTS TO MODE COSTS**

Our review revealed that the County allocated A-87 county overhead costs to various treatment cost centers. These costs are administrative in nature, and, as such, should be directly assigned to the administrative cost center to allow proper apportionment between Short-Doyle/Medi-Cal and non Short-Doyle/Medi-Cal.



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**AUDIT AUTHORITY:**

DMH Letter 94-01;  
FY 02-03 Cost and Financial Reporting System (CFRS) Instruction Manual;  
California Code of Regulations, Title 9, Section 640

**RECOMMENDATION:**

We recommend that the County review and comply with DMH Letter 94-01 and the cost report instructions.

**Auditee's Response:**

The County submitted no response as of this date.

**FINDING 9 – RELATIVE VALUE METHOD USED TO ALLOCATE TREATMENT COSTS.**

Our review revealed that work papers made available to show how costs were captured and allocated for Direct Services costs at the Mode and Service Function Level were insufficient. We were also unable to determine the allocation method utilized by the County to allocate costs to the various modes and service functions.

**AUDIT AUTHORITY:**

FY 02-03 Cost and Financial Reporting System (CFRS) Instruction Manual;  
California Code of Regulations, Title 9, Section 640

**Recommendation:**

We recommend that the County review and comply with the Cost report instructions to determine the allocation methodology to support Mode costs. We recommend that the County review and comply with the above-cited audit authorities.

**Auditee's Response:**

The County submitted no response as of this date.

**FINDING 10 – PHASE II MANAGE CARE CONSOLIDATION COSTS**

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Medi-Cal by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

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In addition, the County did not retain adequate documentation to support the reported cost per unit associated for each discipline. Total cost per unit for each discipline were calculated as follows:

For each discipline (i.e. psychologist, MFT, etc.) we attempted to obtain the Fee for Service contracts with the County. The County was not able to locate the contracts. The County did, however, have billing information for the Fee for Service providers. From this billing information, we were able to determine the standard rate per hour at which the County paid each discipline. From the hourly rate, we were able to determine the rate per unit of time (minutes) by dividing the hourly rate by sixty (60). Once a rate per unit was established, we divided this rate into total costs for each discipline as

identified on the County general ledger. This calculation gave us an approximate total units for each discipline.

After total units were computed, we then determined Medi-Cal units from the County working papers. When comparing Medi-Cal Fee for Service units to total Fee for Service units, it was noted the Medi-Cal units for the Psychologist discipline exceeded total units by 3,288 units. Since Medi-Cal units cannot exceed total units, we adjusted Medi-Cal units to reflect total units.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, and Marriage Family Therapist (MFT), and corrected the appropriate cost per unit applicable to each discipline with documentation made available to the Department.

**AUDIT AUTHORITY:**

FY 02-03 Cost and Financial Reporting System (CFRS) Instruction Manual;  
California Code of Regulations, Title 9, Section 640;  
State DMH letter dated December 23, 1998;  
DMH Information Notice 97-15;  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

**RECOMMENDATION:**

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. In order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties, the total units of time

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES  To adjust total expenditure to agree with County's general ledger  CMS Pub. 15-1, Sections 2300 and 2304	\$ 16,962,441	\$ (1,319,697)	\$ 15,642,744
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust reported Phase II costs to reflect the County's records.  CMS Pub. 15-1, Sections 2300 and 2304	\$ 7,604,537	\$ (312,836)	\$ 7,291,701 *
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS  To adjust total expenditure to agree with County's records.  CMS Pub. 15-1, Sections 2300 and 2304	\$ (6,981,636)	\$ (987,603)	\$ (7,969,239)
4	MH 1960	7	C	MANAGED CARE CONSOLIDATION  To include managed care cost to allocate to Utilization Review and Direct Services.  CMS Pub. 15-1, Sections 2300 and 2304	\$ (618,732)	\$ 561,185	\$ (57,547)
5	MH 1960	6	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust A-87 costs to agree with the formally approved Countywide Cost allocation Plan report.  CMS PUB. 15-1 SEC. 2304, DMH letter 90-03	** \$ 7,291,701	\$ 716,424	\$ 8,008,125 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

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Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	6	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust other SMSA cost to agree with the County's records.  CMS Pub. 15-1, Sections 2300 and 2304	** \$ 8,008,125	\$ 22,376	\$ 8,030,501 *
7	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To reflect adjustment number 1.  CMS Pub. 15-1, Sections 2300 and 2304	** \$ 8,030,501	\$ 1,319,697	\$ 6,284,386
8	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 470,391	\$ (470,391)	\$ 0 *
Info.	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	0	0	0 *
9	MH 1960	11	3	NON SD/MC ADMINISTRATION	237,762	(237,762)	0 *
Info.	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	<u>\$ 708,153</u>		<u>\$ 708,153 *</u>
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments are made to administrative costs below.			
10	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS  To adjust reported administrative cost to reflect the provider's records and part of adjustment numbers 1 and 5.  CMS Pub. 15-1, Sections 2300 and 2304	** \$ 708,153	\$ 628,277	\$ 1,336,430 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

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Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
11	MH 1960	9	3	SD/MC ADMINISTRATION	** \$ 0	\$ 592,928	\$ 592,928
Info.	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	** 0	0	0
12	MH 1960	11	3	NON SD/MC ADMINISTRATION	** 0	743,502	743,502
Info.	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ <u>1,336,430</u>		\$ <u>1,336,430</u>
				To reallocate Total Administrative Costs among Medi-Cal, Healthy Families, and non-Medi-Cal based on percentage of audited Med-Cal costs per Form MH 1968 to total costs per Form MH 1964 in accordance with cost report instructions.			
				CMS PUB. 15-1 SEC. 2304			
13	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 192,395	\$ (192,395)	\$ 0 *
14	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	16,733	(16,733)	0 *
15	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	105,705	(105,705)	0 *
Info.	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS	\$ <u>314,833</u>		\$ <u>314,833</u> *
				To eliminate the reported distribution of Utilization Review costs. Costs will be redistributed after adjustments to utilization review costs.			
16	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS	** \$ 314,833	\$ (48,236)	\$ 266,597 *
				To adjust Utilization Review cost to agree with County's records and reflect part of adjustment number 1.			
				CMS Pub. 15-1, Sections 2300 and 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 57	No. of Adj. 68	Fiscal Period Ended 06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
17	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS  To adjust Utilization Review cost to agree with County's records and reflect part of adjustment number 4.  CMS Pub. 15-1, Sections 2300 and 2304	** \$ 266,597	\$ 296,863	\$ 563,460 *
18	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ 0	\$ 255,662	\$ 255,662
19	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	** 0	22,236	22,236
20	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	** 0	285,562	285,562
Info.	MH 1960	16	3	TOTAL UTILIZATION REVIEW COSTS  To reallocate Total Utilization Review Costs among Skilled Professional Medical Personnel, Other Medi-cal, and non-medical-cal based on Form MH 1968 percentage of audited Med-Cal costs per to total costs per Form MH 1964 in accordance with cost report instructions.  CMS PUB. 15-1 SEC. 2304	** \$ <u>563,460</u>		\$ <u>563,460</u>
21	MH 1960	18	3	MODE COSTS  To adjust reported mode costs to reflect part of adjustment number 1.	\$ 6,581,551	\$ (1,183,314)	\$ 5,398,237 *
22	MH 1960	18	3	MODE COSTS  To adjust reported mode costs to reflect part of adjustment number 4.	** \$ 5,398,237	\$ 264,322	\$ 5,662,559 *
23	MH 1960	18	3	MODE COSTS  To adjust reported mode costs to reflect adjustment numbers 2, 3, and 6.	** \$ 5,662,559	\$ (1,278,063)	\$ 4,384,496
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
24	MH 1964	4	A	DAY SERVICES (MODE 10)	279,418	(107,602)	171,816
25	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)	5,825,571	(2,116,628)	3,708,943 *
	TOTAL			TOTAL	\$ 6,104,989	\$ (2,224,230)	\$ 3,880,759
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on Publish charged.			
26	MH 1964	5	A	OUTPATIENT SERVICES	** 3,708,943	63,691	3,772,634
				To include program II and ASO costs to agree with the County's record.			
27	MH 1964	4	A	DAY SERVICES (MODE 10)	279,418	(107,602)	171,816
28	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	5,825,571	(2,052,937)	3,772,634
29	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	317,065	(68,478)	248,587
30	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	159,497	31,962	191,459
Info.	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 6,581,551	\$ (2,197,055)	\$ 4,384,496
				To reflect the distribution of adjustments number 1 through 6.			
31	MH1966	3	D	FFS PSYCHIATRIST 15-69	\$ 0	24,883	24,883
32	MH1966	3	C	FFS MFT 15-39	0	8,370	8,370
33	MH1966	3	B	FFS PSYCHOLOGIST 15-09	0	5,810	5,810
34	MH1966	3	E	ASO 15-10	0	123	123
35	MH1966	3	F	ASO 15-30	0	23,753	23,753
36	MH1966	3	G	ASO 15-60	0	752	752
Info.	TOTAL				\$ 0	\$ 63,691	\$ 63,691
				To include Phase II and ASO manage care funds to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

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Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS - COUNTY</u></b>			
37	MH 1966A	2	Total	TOTAL UNITS - MODE 10-85	1,687	55	1,742
38	MH 1966A	2	Total	TOTAL UNITS - MODE 15-01	395,140	(27,590)	367,550
39	MH 1966A	2	Total	TOTAL UNITS - MODE 15-09	13	6,959	6,972
40	MH 1966A	2	Total	TOTAL UNITS - MODE 15-10	220,253	(19,546)	200,707
41	MH 1966A	2	Total	TOTAL UNITS - MODE 15-30	1,400,836	74,221	1,475,057
42	MH 1966A	2	Total	TOTAL UNITS - MODE 15-39	337	9,707	10,044
43	MH 1966A	2	Total	TOTAL UNITS - MODE 15-60	297,066	10,122	307,188
44	MH 1966A	2	Total	TOTAL UNITS - MODE 15-69	17,504	42,215	59,719
45	MH 1966A	2	Total	TOTAL UNITS - MODE 15-70	249,705	16,507	266,212
46				TOTAL UNITS	<u>2,582,541</u>	<u>112,650</u>	<u>2,695,191</u>
				To adjust total units to agree with the county's records.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>			
47	MH 1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40%	420,385	(47,856)	372,529
48	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	<u>1,582</u>	<u>(1,582)</u>	<u>0</u>
Info.	MH 1966A	8+9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	<u>421,967</u>	<u>(49,438)</u>	<u>372,529 *</u>
49	MH 1966A	8A	Total	TOTAL MEDICAL UNITS 51.60%	1,157,806	(31,927)	1,125,879
50	MH 1966A	9A	Total	TOTAL MEDI/MEDI UNITS 51.60%	<u>107,089</u>	<u>(107,089)</u>	<u>0</u>
Info.	MH 1966A	8A+9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	<u>1,264,895</u>	<u>(139,016)</u>	<u>1,125,879 *</u>
				To adjust Medi-Cal and Medi/Medi units to agree with the State Department of Mental Health Summary of Approved claims. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>			
51	MH 1966A	8+9	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 372,529	(30,757)	341,772 *
52	MH 1966A	8A+9A	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.60%	** 1,125,879	(87,447)	1,038,432 *
Info.	MH 1966A		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	<u>1,498,408</u>	<u>(118,204)</u>	<u>1,380,204 *</u>
				To adjust Medi-Cal and Medi/Medi units to agree with County records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have provided to the county. See MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
53	MH 1966A	8+9	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 341,772	(10,290)	331,482 *
54	MH 1966A	8A+9A	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.60%	** 1,038,432	(37,943)	1,000,489 *
Info.	MH 1966A		TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS	<u>1,380,204</u>	<u>(48,233)</u>	<u>1,331,971 *</u>
				To adjust Medical and Medi/Medi units to the lesser of the State Department of Mental Health Summary of Approved Claims report or County records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have provided to the county. See MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
55	MH 1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40%	** 331,482	(40,479)	291,003
56	MH 1966A	9	TOTAL	TOTAL MEDICAL UNITS 51.60%	** 1,000,489	(120,113)	880,376
Info.	MH 1966A	8+9	TOTAL	TOTAL MEDICAL UNITS	<u>1,331,971</u>	<u>(160,592)</u>	<u>1,171,379</u>
				To identify Medi/Medi units for settlement purposes.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACTOR</b>			
57	MH 1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40%	228,102	13,060	241,162 *
58	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	3,699	(3,699)	0 *
Info.	MH 1966A	8+9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	231,801	9,361	241,162
59	MH 1966A	8A	Total	TOTAL MEDICAL UNITS 51.60%	723,129	65,495	788,624 *
60	MH 1966A	9A	Total	TOTAL MEDI/MEDI UNITS 51.60%	9,242	(9,242)	0 *
Info.	MH 1966A	8A+9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	732,371	56,253	788,624
				To adjust Medi-Cal and Medi/Medi units to agree with the State Department of Mental Health Summary of Approved claims. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
61	MH 1966A	8+9	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 241,162	(39,647)	201,515 *
62	MH 1966A	8A+9A	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS 51.60%	** 788,624	(130,357)	658,267 *
Info.	MH 1966A		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	1,029,786	(170,004)	859,782 *
				To adjust Medi-Cal and Medi/Medi units to agree with County records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have provided to the county. See MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				YOLO COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						57	68	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACTOR</u>					
63	MH 1966A	8+9	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS	51.40%	**	201,515	(143)	201,372
64	MH 1966A	8A+9A	TOTAL	TOTAL MEDICAL UNITS PLUS MEDI/MEDI UNITS	51.60%	**	658,267	(412)	657,855
Info.	MH 1966A		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS		**	859,782	(555)	859,227
				To adjust Medical and Medi/Medi units to the lesser of the State Department of Mental Health Summary of Approved Claims report or County records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have provided to the county. See MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.					
				<u>ADJUSTMENTS TO REPORTED SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>					
65	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT		\$	3,869,935	\$ (1,813,247)	\$ 2,056,688
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers costs and SD/MC units of service/time.					
66	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		\$	2,435,009	\$ (932,877)	\$ 1,502,132
info.	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY			0	0	0
67	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS			1,948,956	(893,318)	1,055,638
info.	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS			0	0	
Info.						\$	4,383,965	\$ (1,826,195)	\$ 2,557,770
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers					
68	Sch. 4			EPSDT - SGF		\$	1,891,806	\$ (1,030,540)	\$ 861,266
				To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.					
				* Balance carried forward to subsequent adjustment.					
				** Balance brought forward from prior adjustment.					

SCHEDULE 1

YOLO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<b><u>NET REIMBURSABLE MEDI-CAL</u></b>				
<b><u>PROGRAM COSTS</u></b>				
COUNTY - FFP	(Sch. 2a)	\$ 2,435,009	\$ (932,877)	\$ 1,502,132
TOTAL COUNTY HEALTHY FAMILY FFP		0	0	0
TOTAL COUNTY FFP WITH HEALTHY FAMILIES		\$ 2,435,009	\$ (932,877)	\$ 1,502,132
CONTRACT PROVIDERS - FFP	(Sch. 3b)	\$ 1,948,956	\$ (893,318)	\$ 1,055,638
TOTAL CONTRACT PROVIDERS HEALTHY FAMILY FFP		0	0	0
TOTAL CONTRACT FFP WITH HEALTHY FAMILIES		\$ 1,948,956	\$ (893,318)	\$ 1,055,638
TOTAL SD/MC FFP	(Sch. 3b)	\$ 4,383,965	\$ (1,826,195)	\$ 2,557,770
TOTAL HEALTHY FAMILY FFP		0	0	0
TOTAL FFP		\$ 4,383,965	\$ (1,826,195)	\$ 2,557,770
<b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>				
EPSDT - SGF	(Sch. 4)	\$ 1,891,806	\$ (1,030,540)	\$ 861,266

YOLO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,065,431	(2,120,183)	1,945,248
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 4,065,431</u>	<u>\$ (2,120,183)</u>	<u>\$ 1,945,248</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,065,431	(2,120,183)	1,945,248
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 4,065,431</u>	<u>\$ (2,120,183)</u>	<u>\$ 1,945,248</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

YOLO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,413,879	\$ (590,014)	\$ 823,865
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 470,391	\$ 122,537	\$ 592,928
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 470,391</u>	<u>\$ 122,537</u>	<u>\$ 592,928</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 192,395	\$ 63,267	\$ 255,662
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 16,733</u>	<u>\$ 5,503</u>	<u>\$ 22,236</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,047,150	\$ (1,044,347)	\$ 1,002,803
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	235,196	61,268	296,464
50. U.R. Skilled Professional	(MH1979, Ln 14)	144,296	47,451	191,747
51. U.R. Other	(MH1979, Ln 15)	8,367	2,751	11,118
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 2,435,009</u>	<u>\$ (932,877)</u>	<u>\$ 1,502,132</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 2,435,009</u>	<u>\$ (932,877)</u>	<u>\$ 1,502,132</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 2,435,009</u>	<u>\$ (932,877)</u>	<u>\$ 1,502,132</u>
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(To Sch. 1)

YOLO COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
		Regular M/Cal and EPSDT Gross Cost		EPSDT Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost		Regular M/Cal and EPSDT Gross Cost		EPSDT Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost	
		I	N	P	A	T	E	N	T	O	U	T	P	A	T	E	N	T	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)
00120	FAMILIES FIRST	\$	0	\$	0	\$	0	\$	0	\$	0	\$	992,055					992,055			
00241	CRESTWOOD BEHAVIORAL HEALTH	\$	0	\$	0	\$	0	\$	0	\$	0	\$						0			
00386	MILHOUS CHILDREN'S SERVICE INC	\$	0	\$	0	\$	0	\$	0	\$	0	\$	53,770					53,770			
00461	SUMMITVIEW	\$	0	\$	0	\$	0	\$	0	\$	0	\$	39,865					39,865			
00464	YOLO COMMUNITY CARE CONTINUUM	\$	0	\$	0	\$	0	\$	0	\$	0	\$	184,001					184,001			
00476	YOLO FAMILY SERVICE AGENCY	\$	0	\$	0	\$	0	\$	0	\$	0	\$	218,407					218,407			
00529	WILLOW GLEN CARE CENTER	\$	0	\$	0	\$	0	\$	0	\$	0	\$	56,045					56,045			
00707	PINE MANOR RESIDENTIAL	\$	0	\$	0	\$	0	\$	0	\$	0	\$	127,043					127,043			
00774	LEKOTEK FAMILY RESOURCE CENTER	\$	0	\$	0	\$	0	\$	0	\$	0	\$	24,791					24,791			
00775	YOLO CONNECTIONS	\$	0	\$	0	\$	0	\$	0	\$	0	\$	134,953					134,953			
00875	COMMUNICARE HEALTH CENTER	\$	0	\$	0	\$	0	\$	0	\$	0	\$	104,903					104,903			
00877	SEXUAL ASSAULT AND DOMESTIC VIOLENCE	\$	0	\$	0	\$	0	\$	0	\$	0	\$	1,043					1,043			
00890	WOODLAND YOUTH SERVICES	\$	0	\$	0	\$	0	\$	0	\$	0	\$	56,562					56,562			
00922	ROSEWOOD CARE CENTER	\$	0	\$	0	\$	0	\$	0	\$	0	\$	63,250	\$	0	\$	0	\$	63,250	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
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		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
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		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
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		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
		\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
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		\$	0	\$	0	\$	0	\$	0	\$	0										





YOLO COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(24)		(25)		(26)		(27)		Lower of FFP or Contract or Maximum					
		(24)		(25)		(26)		(27)							
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs (Excl. HFP)						
		INPATIENT (MH 1968, Ln 38 to 39)		INPATIENT (MH 1968, Ln 40, 40A)		OUTPATIENT (MH 1968, Ln 38 to 39)		OUTPATIENT (MH 1968, Ln 40, 40A)							
00120	FAMILIES FIRST	\$	0	\$	0	\$	0	\$	0	\$	507,879	\$	941,000	\$	507,879
00121	CRESTWOOD BEHAVIORAL HEALTH	\$	0	\$	0	\$	0	\$	0	\$	0	\$	460,388	\$	0
00396	MILHOUS CHILDREN'S SERVICE INC	\$	0	\$	0	\$	0	\$	0	\$	27,788	\$	54,012	\$	27,788
00481	SUMMITVIEW	\$	0	\$	0	\$	0	\$	0	\$	20,205	\$	48,817	\$	20,205
00484	YOLO COMMUNITY CARE CONTINUUP	\$	0	\$	0	\$	0	\$	0	\$	94,759	\$	568,691	\$	94,759
00476	YOLO FAMILY SERVICE AGENCY	\$	0	\$	0	\$	0	\$	0	\$	112,929	\$	265,916	\$	112,929
00529	WILLOW GLEN CARE CENTER	\$	0	\$	0	\$	0	\$	0	\$	28,763	\$	120,884	\$	28,763
00707	PINE MANOR RESIDENTIAL	\$	0	\$	0	\$	0	\$	0	\$	65,327	\$	154,200	\$	65,327
00774	LEKOTEK FAMILY RESOURCE CENTE	\$	0	\$	0	\$	0	\$	0	\$	12,685	\$	84,810	\$	12,685
00775	YOLO CONNECTIONS	\$	0	\$	0	\$	0	\$	0	\$	69,382	\$	814,270	\$	69,382
00575	COMMUNICARE HEALTH CENTER!	\$	0	\$	0	\$	0	\$	0	\$	54,075	\$	116,960	\$	54,075
00577	SEXUAL ASSAULT AND DOMESTIC	\$	0	\$	0	\$	0	\$	0	\$	526	\$	18,796	\$	526
00590	WOODLAND YOUTH SERVICES	\$	0	\$	0	\$	0	\$	0	\$	28,723	\$	32,662	\$	28,723
00522	ROSEWOOD CARE CENTER	\$	0	\$	0	\$	0	\$	0	\$	32,597	\$	113,080	\$	32,597
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YOLO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,935,366	(3,933,429)	4,001,937
(2) Total SD/MC Claims	7,868,054	0	7,868,054
(3) Percent % (Line 1/Line 2)	100.86%	-49.99%	50.86%
(4) EPSDT Claims	4,419,317	0	4,419,317
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,457,323	(2,209,521)	2,247,802
(6) Cost Settled Baseline for EPSDT	544,524	0	544,524
(7) Net Cost Settlement Amount (Line 5a - Line 6)	3,912,799	(2,209,521)	1,703,278
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	1,900,055	(1,072,943)	827,112
(8a) 48.64% of net cost (8) (FY 2001-02 EPSDT settlement)	1,817,565	(648,908)	1,168,657
(8b) Annual Local Growth (8) - (8a) = (8b)	82,490	(424,035)	(341,545)
(9) County Match 10% of Local Growth (8b) x 10% = (9)	8,249	(42,404)	(34,155)
(10) Net cost sttlement amount (8) - (9) = (10)	1,891,806	(1,030,540)	861,266
(11) Distribution (Settled and Audited)	1,891,806	0	1,891,806
(12) SGF due State	0	(1,030,540)	(1,030,540) (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount  
Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**CALCULATION OF PROGRAM COSTS**  
**MH 1960 (10/04)**

Fiscal Year 2002-2003

County: YOLO COUNTY  
 County Code: 57

Legal Entity: Yolo County DMH		A	B	C
Legal Entity Number: 00057		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	6,340,471	9,302,273	15,642,744
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(7,969,239)	(7,969,239)
4	Other Adjustments (Provide Detail)		(685,045)	(685,045)
5	Total Costs Before Medi-Cal Adjustments	6,340,471	647,989	6,988,460
6	Medi-Cal Adjustments from MH 1961			(646,527)
7	Managed Care Consolidation (County Only)			(57,547)
8	Allowable Costs for Allocation			6,284,386
	Administrative Costs (County Only)			
9	SD/MC Administration			592,928
10	Healthy Families Administration			
11	Non-SD/MC Administration			743,502
12	Total Administrative Costs			1,336,430
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			255,662
14	Other SD/MC Utilization Review			22,236
15	Non-SD/MC Utilization Review			285,562
16	Total Utilization Review Costs			563,460
	Research and Evaluation (County Only)			
17	Mode Costs (Direct Service and MAA)			4,384,496
18	Total Costs - Lines 9 through 18			6,284,386

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**MEDI-CAL ADJUSTMENTS TO COSTS**  
**MH 1961 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**

**Fiscal Year 2002-2003**

County: YOLO COUNTY  
County Code: 57

Legal Entity: Yolo County DMH		A	B	C
Legal Entity Number: 00057		Salaries and Benefits	Other	Total Adjustments
1	DEPRECIATION DMH		74,631	74,631
2	DEPRECIATION COUNTY		34,327	34,327
3	CONREP GRANT	(89,868)	(28,849)	(118,717)
4	NOVA GRANT	(337,333)	(406,539)	(743,872)
5	SAMHSA	(126,895)	(66,904)	(193,799)
6	FIXED ASSETS		(125,061)	(125,061)
7				
8				
9	As Audited:			
10				
11	To include A-87 Overhead .		716,424	716,424
12				
13	To adjust Nova Grant to agree with County Records.		22,376	22,376
14				
15	To exclude Phase II Managed Care costs due to		(312,836)	(312,836)
16	insufficient documentation.			
17				
18				
19				
20	<b>Total Adjustments</b>	(554,096)	(92,431)	(646,527)

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**  
**Fiscal Year 2002-2003**

County: YOLO COUNTY  
County Code: 57

Legal Entity: Yolo County DMH		A
Legal Entity Number: 00057		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,384,496
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	171,816
5	Outpatient Services (Mode 15 Program 1 + Program 2)	3,772,634
6	Outreach Services (Mode 45)	248,587
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	191,459
9	Total - Lines 2 through 8	4,384,496

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: YOLO COUNTY  
County Code: 57

CR

Legal Entity: Yolo County DMH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1,742					
3	Gross Cost		171,816	171,816					
4	Cost per Unit			98.63					
5	SMA per Unit			177.60					
6	Published Charge per Unit			177.60					
7	Negotiated Rate / Cost per Unit								
8				235					
8A	Medi-Cal Units	07/01/02 - 09/30/02		498					
9				122					
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03		258					
10									
10A	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10B									
10E	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03							
11									
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							
12				629					
13									
13A	Medi-Cal Costs	07/01/02 - 09/30/02	23,178	23,178					
14				49,118					
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	41,736	41,736					
15				88,445					
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	88,445	88,445					
16									
16A	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
17									
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03	12,033	12,033					
18				25,447					
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	21,667	21,667					
19				45,821					
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03	45,821	45,821					
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
21									
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
23									
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
25									
25A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 06/30/03							
26									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27									
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28									
28A	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29									
29A	Healthy Families Costs	07/01/02 - 09/30/02							
30									
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03							
31									
31A	Healthy Families Published Charges	07/01/02 - 09/30/02							
32									
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03							
33			62,039	62,039					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: YOLO COUNTY County Code: 57			CR		CR	CR	CR	CR	
Legal Entity: Yolo County DMH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	10	30	60	70	
1	Allocation Percentage		100.00%	9.74%	6.85%	50.36%	19.46%	13.59%	
2	Total Units			367,550	200,707	1,475,057	307,188	266,212	
3	Gross Cost		3,708,943	361,295	254,138	1,867,735	721,633	504,143	
4	Cost per Unit			0.98	1.27	1.27	2.35	1.89	
5	SMA per Unit			1.77	2.28	2.28	4.23	3.41	
6	Published Charge per Unit			1.77	2.28	2.28	4.23	3.41	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		37,817	28,269	165,774	33,894	13,661	
8A		10/01/02 - 06/30/03		121,702	94,341	478,303	101,271	50,554	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		7,089	133	23,452	9,683		
9A		10/01/02 - 06/30/03		22,814	443	67,666	28,932		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			178,128	77,521	739,862	133,408	201,997	
13	Medi-Cal Costs	07/01/02 - 09/30/02	388,366	37,173	35,795	209,905	79,622	25,871	
13A		10/01/02 - 06/30/03	1,178,358	119,631	119,456	605,633	237,901	95,737	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	699,310	66,936	64,453	377,965	143,372	46,584	
14A		10/01/02 - 06/30/03	2,121,806	215,413	215,097	1,090,531	428,376	172,389	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	699,310	66,936	64,453	377,965	143,372	46,584	
15A		10/01/02 - 06/30/03	2,121,806	215,413	215,097	1,090,531	428,376	172,389	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	59,579	6,968	168	29,695	22,747		
17A		10/01/02 - 06/30/03	176,632	22,426	561	85,679	67,966		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	107,280	12,548	303	53,471	40,959		
18A		10/01/02 - 06/30/03	318,052	40,381	1,010	154,278	122,382		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	107,280	12,548	303	53,471	40,959		
19A		10/01/02 - 06/30/03	318,052	40,381	1,010	154,278	122,382		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,906,008	175,097	98,158	936,822	313,396	382,535	

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: YOLO COUNTY  
County Code: 57

County Code: 57			MHS	MHS	MHS	ASO	ASO	ASO	
Legal Entity: Yolo County DMH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)				Function	Function	Function	Function	Function	Function
			09	39	69	10	30	60	
1	Allocation Percentage		100.00%	9.12%	13.14%	39.07%	0.19%	37.29%	1.18%
2	Total Units			6,972	10,044	59,719	180	35,115	990
3	Gross Cost		63,691	5,810	8,370	24,883	123	23,753	752
4	Cost per Unit			0.83	0.83	0.42	0.68	0.68	0.76
5	SMA per Unit			1.77	2.28	4.23	2.28	2.28	4.23
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		1,979	1,026		101	7,977	270
8A		10/01/02 - 06/30/03		4,993	4,860	81	61	23,277	435
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units				4,158	59,638	18	3,861	285
13	Medi-Cal Costs	07/01/02 - 09/30/02	8,174	1,649	855		69	5,396	205
13A		10/01/02 - 06/30/03	24,362	4,161	4,050	34	42	15,745	330
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	25,402	3,503	2,339		230	18,188	1,142
14A		10/01/02 - 06/30/03	75,312	8,838	11,081	343	139	53,072	1,840
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		31,155	(0)	3,465	24,849	12	2,612	216



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

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Fiscal Year 2002-2003

County: YOLO COUNTY  
County Code: 57

CR

Legal Entity: Yolo County DMH		A	B	C	D	E	F	G
Legal Entity Number: 00057		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		2					
3	Gross Cost	248,587	248,587					
4	Cost per Unit		124,293.47					
5	Non-Medi-Cal Units		2					
6	Non-Medi-Cal Costs	248,587	248,587					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

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Fiscal Year 2002-2003

County: YOLO COUNTY  
County Code: 57

CR

Legal Entity: Yolo County DMH		A	B	C	D	E	F	G
Legal Entity Number: 00057		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	191,459	191,459					
4	Cost per Unit		191,458.96					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	191,459	191,459					

## DEPARTMENT OF MENTAL HEALTH

## Fiscal Year 2002-2003

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (10/04)

Fiscal Year 2002-2003

County: YOLO COUNTY County Code: 57						FFP % Source: MH1978 E8	FFP % Source: MH1978 F8								
Legal Entity: Yolo County DMH						F	G	H	I	J					
Legal Entity Number: 00057						Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.60% FFP	Variable % FFP	75% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)															
1	County SD/MC Direct Service Gross Reimbursement							1,945,248	1,945,248						
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement						1,490,497	2,056,688	3,547,185						
3	Total Medi-Cal Direct Service Gross Reimbursement								5,492,433						
4	Medi-Cal Administrative Reimbursement Limit								823,865						
5	Medi-Cal Administration								592,928						
6	Medi-Cal Administrative Reimbursement								592,928	296,464					296,464
Healthy Families Administrative Reimbursement (County Only)															
7	County Healthy Families Direct Service Gross Reimbursement														
8	Healthy Families Administrative Reimbursement Limit														
9	Healthy Families Administration														
10	Healthy Families Administrative Reimbursement														
SD/MC Net Reimbursement for MAA															
11	Medi-Cal Admin. Activities Svc Functions 01 - 09														
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39														
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)														
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)								255,662					191,747	191,747
15	Other SD/MC Utilization Review (County Only)								22,236	11,118					11,118
16	SD/MC Net Reimbursement for Direct Services 07/01/02 - 09/30/02							491,331	491,331		252,544				252,544
16A	10/01/02 - 06/30/03							1,453,918	1,453,918			750,259			750,259
17	Enhanced SD/MC Net Reimb. (Children) 07/01/02 - 09/30/02														
17A	10/01/02 - 06/30/03														
18	Enhanced SD/MC Net Reimb. (Refugees)														
19	Total SD/MC Reimbursement Before Excess FFP														1,502,132
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC														
21	Total SD/MC Reimbursement (FFP)														1,502,132
22	Contract Limitation Adjustment														
23	Adjusted Total SD/MC Reimbursement (FFP)														1,502,132
24	Healthy Families Net Reimbursement 07/01/02 - 09/30/02														
24A	10/01/02 - 06/30/03														
25	Total Healthy Families Reimbursement Before Excess FFP														
26	Amount Negotiated Rates Exceed Costs - Healthy Families														
27	Total Healthy Families Reimbursement														